

**SALUTING THE SECURITY  
FEDERAL CREDIT UNION**

**HON. DALE E. KILDEE**

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

*Thursday, February 25, 1999*

Mr. KILDEE. Mr. Speaker, I rise today to ask the House of Representatives to join me in congratulating the Security Federal Credit Union on its 50th anniversary. Security Federal Credit Union will be celebrating this anniversary at its annual meeting on February 28 in my hometown of Flint, Michigan.

For the past 50 years, Security Federal Credit Union has been an integral part of the financial community in the Flint area. Since signing the organizational charter in 1949, Security Federal Credit Union is committed to supplying the best service to its members. The staff and officers have forged a relationship with the over 40,000 members based upon respect, understanding and cooperation.

Security Federal Credit Union has helped families realize their dreams of new homes, and college educations for their children, through the savings program and the extensive loan program. The Credit Union has issued a billion dollars in loans since 1949. To help its members purchase the vehicles they make, Security Federal Credit Union offers a special loan rate for automobiles made in Flint.

The Credit Union has grown from one office in Flint to three locations in Flint and Saginaw. It now serves Buick employees and their families, Saginaw Metal Casting Operations employees and their families, members of the National Association for the Advancement of Colored People, the Genesee County Bar Association and numerous other businesses and groups.

Striving to provide the most current technology to its members, Security Federal Credit Union now maintains a web-site. This enables the members to access information and make transactions through electronic media from anywhere in the world.

Mr. Speaker, Security Federal Credit Union has reached a milestone this year. I ask the House of Representatives to rise and applaud their achievement. This Credit Union has made my hometown and mid-Michigan a better place to live through its commitment to the men and women it serves.

**TRIBUTE TO ST. MARCELLIN  
CHAMPAGNAT**

**HON. ILEANA ROS-LEHTINEN**

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, February 25, 1999*

Ms. ROS-LEHTINEN. Mr. Speaker, I would like to pay tribute to a great man of God, a visionary who founded the order of the Marist Brothers of the Schools and a Saint-to-be, Marcellin Champagnat.

Born in France in 1789, Marcellin Champagnat acquired a deep and unshakeable faith in God and in the protection of Mary. Remembering his own educational

**EXTENSIONS OF REMARKS**

deprivation as a child, Marcellin made a sincere commitment to catechize poor children and provide them with a basic education. During his time in the major seminary of the Archdiocese of Lyons, Marcellin spread his contagious fervor, forming the nucleus of what was to later become the Society of Mary, or Marist Fathers.

As the Marist family continued to grow, the Marist Sisters, the Marist Missionary Sisters, and the Third Order of Mary were formed in addition to the Marist Fathers and Brothers. Today, there are over 6,200 Marist Brothers worldwide doing God's work in 75 different countries and 14 states which continue to carry out educational ministries in the Marist tradition.

On Sunday, April 18, as the Roman Catholic Church canonizes Marcellin Champagnat at a ceremony in St. Peter Basilica in Rome, the Cuban Maristas Alumnae Association, of my Congressional district will be preparing a mass at St. John Vianey Seminary and a reception at Christopher Columbus High School in my Congressional district to pay homage to Father Marcellin Champagnat.

**INTRODUCTION OF THE PAUL  
ROBESON COMMEMORATIVE  
POSTAGE STAMP**

**HON. BOBBY L. RUSH**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, February 25, 1999*

Mr. RUSH. Mr. Speaker, I am pleased today to join with several of my colleagues, to introduce a Concurrent Resolution urging the U.S. Postal Service's Citizen Stamp Advisory Committee to issue a commemorative postage stamp honoring Paul Leroy Robeson.

This bill marks an important step towards the Federal Government acquiescing additional African-Americans for all their contributions in this country. Paul Robeson throughout his career has left this country with a legacy that is unchangeable.

Paul Robeson was a famous African-American who inspired the spirit of millions of people in his lifetime. Robeson made significant contributions in many areas of academics, sports, entertainment, and politics. Paul Robeson, was born in Princeton, New Jersey, on April 9, 1898. He sojourns even after his death for his magnificent abilities as an athlete, actor, and advocate for the civil rights of people around the world. The youngest of five children, Robeson emerged to illustriousness in a time when people were being oppressed around the world, black individuals were being lynched by whites, especially in the South and segregation was legal in America.

Paul Robeson became even more celebrated because of his role as a world notable singer and actor with exquisite performances that included Shakespeare's Othello and Showboat. In counting, outfitted with the appreciation of twenty-five languages, Paul Robeson sang for peace and justice throughout the world.

Last year marked the 100th Birthday of Paul Robeson. It is only fitting that we celebrate Robeson's legacy by issuing a commemorative postage stamp in his honor.

*February 25, 1999*

**CLARIFICATION OF THE HI TAX**

**HON. RICHARD E. NEAL**

OF MASSACHUSETTS

IN THE HOUSE OF REPRESENTATIVES

*Thursday, February 25, 1999*

Mr. NEAL of Massachusetts. Mr. Speaker, today I am introducing legislation to clarify that the employees of a political subdivision of a State shall not lose their exemption from the hospital insurance tax by reason of the consolidation of the subdivision with the State.

This issue has arisen because in 1997 Massachusetts abolished county government in the State, assumed those few functions which counties had performed, and made certain county officials employees of the State. Specifically, the law provided that the sheriff and all his personnel "shall be transferred to the commonwealth with no impairment of employment rights held immediately before the transfer date, without interruption of service, without impairment of seniority, retirement or other rights of employees, without reduction in compensation or salary grade and without change in union representation."

However, the issue of whether or not these consolidated employees were required to pay the Medicare portion of the FICA tax needed to be clarified. Federal law creates an exemption from this tax from state and local employees who were employed on or before March 31, 1986 and who continue to be employed with that employer. The law is written so it is clear that consolidations between local entities, and consolidations between State agencies, do not in and of themselves negate the grandfather rule. However, the issue of a consolidation between a political subdivision and a State is not directly addressed and I doubt it was thought of during the Consideration of the federal law.

The Internal Revenue Service has taken the position that a State, and a political subdivision of a state, are separate employers for purposes of payment of the Medicare tax and therefore any grandfathered employees merged in a consolidation between a State and a political subdivision lose the benefit of the grandfather rule even if such employees perform substantially the same work.

In a Sixth Circuit Court case, Board of Education of Muhlenberg Co. V. United States, the court ruled on this general issue in terms of a consolidation of boards of education in Kentucky. The plaintiffs in this case argued that the consolidation of school districts did not create a new employer or terminate the employment of any teacher, and the Court agreed that Congress did not intend that exempt employees who have not been separated from previously excluded employment should lose their grandfather and be forced to pay the HI tax. While this case did not go to the issue of the consolidation between a State and a political subdivision, the logic indicates that this issue matters less than the overarching issue of whether the employees continue in the same or essentially the same positions. In Massachusetts this is clearly the case.